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FEDERAL EXCISE-TAX AND COLLECTION DATA

FEBRUARY 1952

PREPARED BY THE
STAFF OF THE JOINT COMMITTEE ON
INTERNAL REVENUE TAXATION



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FEDERAL EXCISE-TAX AND COLLECTION DATA

TABLE I.—*Excise taxes in effect Jan. 1, 1952*

| | Present law rates ¹ | For his- torical reference, see table— |
|---|--|--|
| Liquor taxes: | | |
| Distilled spirits: | | III |
| Domestic..... | | |
| Imported..... | \$10.50 per proof or wine gallon if below proof. ² | |
| Imported perfumes containing distilled spirits..... | | |
| Brandy..... | | IV |
| Rectified spirits and wines, additional tax..... | 30 cents per proof gallon..... | III |
| Wines: | | |
| Still wines according to alcohol content by volume: | | |
| Not over 14 percent..... | 17 cents per wine gallon..... | |
| Over 14 percent to 21 percent..... | 67 cents per wine gallon..... | |
| Over 21 percent to 24 percent..... | \$2.25 per wine gallon..... | |
| Over 24 percent..... | \$10.50 per proof or wine gallon..... | |
| Sparkling wines, liqueurs, and cordials: | | |
| Champagne or sparkling wines..... | 17 cents per ½ pint..... | |
| Artificially carbonated wines..... | 12 cents per ½ pint..... | |
| Liqueurs, cordials, etc..... | 12 cents per ½ pint..... | |
| Containing more than 24 percent alcohol if brandy only is contained therein..... | \$10.50 per proof or wine gallon..... | |
| Fermented malt liquors..... | \$9 per barrel..... | III |
| Stamp taxes on distilled spirits: | | IV |
| Container stamps..... | ¼ cent per container ½ pint or | |
| Case stamps, distilled spirits bottled in bond..... | less; over ½ pint, 1 cent. | |
| Export stamps, distilled spirits intended for ex- port..... | 10 cents per package..... | |
| Special occupational taxes: | | III |
| Wholesale dealers, distilled spirits and wines..... | \$200 per year..... | |
| Retail dealers, distilled spirits and wines..... | \$50 per year..... | |
| Rectifiers: | | |
| Less than 500 barrels a year..... | \$110 per year..... | |
| More than 500 barrels a year..... | \$220 per year..... | |
| Manufacturers of stills or worms..... | \$55 per year..... | |
| Stills or worms, each..... | \$22..... | |
| Nonbeverage manufacturers, per annual with- drawals: | | II |
| Not more than 25 proof-gallons..... | \$25 per year..... | |
| Not more than 50 proof-gallons..... | \$50 per year..... | |
| More than 50 proof-gallons..... | \$100 per year..... | |
| Brewers: | | III |
| Less than 500 barrels a year..... | \$55 per brewery..... | |
| More than 500 barrels a year..... | \$110 per brewery..... | |
| Wholesale dealers, fermented malt liquors..... | \$100 per year..... | III |
| Retail dealers, fermented malt liquors..... | \$22 per year..... | III |
| Temporary dealers in fermented malt liquors and wines..... | \$2.20 per month..... | III |
| Floor stocks taxes: | | |
| Distilled spirits..... | \$1.50 per proof gallon..... | |
| Fermented malt liquors..... | \$1 per barrel..... | |
| Wines..... | Rates equal to increases under Revenue Act of 1951 over prior law rates. | |
| Tobacco taxes: | | |
| Cigarettes: | | III |
| Small, weighing not more than 3 pounds per 1,000..... | \$4 per 1,000..... | |
| Large, weighing more than 3 pounds per 1,000 ³ | \$8.40 per 1,000..... | |
| Cigars: | | IV |
| Small, weighing not more than 3 pounds per 1,000..... | 75 cents per 1,000..... | |
| Large, weighing more than 3 pounds per 1,000 if in- tended to retail at— | | III |
| Not over 2½ cents..... | \$2.50 per 1,000..... | |
| Over 2½ to 4 cents..... | \$3 per 1,000..... | |
| Over 4 to 6 cents..... | \$4 per 1,000..... | |
| Over 6 to 8 cents..... | \$7 per 1,000..... | |
| Over 8 to 15 cents..... | \$10 per 1,000..... | |
| Over 15 to 20 cents..... | \$15 per 1,000..... | |
| Over 20 cents..... | \$20 per 1,000..... | |
| Tobacco, chewing and smoking..... | 10 cents per pound..... | IV |
| Snuff..... | do..... | IV |

See footnote at end of table, p. 4.

TABLE I.—*Excise taxes in effect Jan. 1, 1952—Continued*

| | Present law rates ¹ | For historical reference, see table — |
|--|--|---------------------------------------|
| Tobacco taxes—Continued | | |
| Cigarette paper and tubes: | | IV |
| Paper, each package or book containing— | | |
| Over 25 to 50 papers | ½ cent | |
| Per additional 50 papers | do. | |
| Cigarette tubes | 1 cent per 50 or fraction | |
| Leaf tobacco, penalty tax (sold or shipped by dealers in violation of law). | 10 cents per pound | |
| Floor stock tax: | | |
| Small cigarettes | 50 cents per thousand | |
| Stamp taxes, documentary, etc.: | | |
| Bond issues | 11 cents per \$100 face value or fraction. | III |
| Bond transfers | 5 cents per \$100 face value or fraction. | III |
| Stock issues: | | III |
| Par or face value | 11 cents per \$100 par or face value | |
| No par or face value—actual value \$100 or more per share. | 11 cents per \$100 | |
| No par or face value—actual value less than \$100 per share. | 3 cents each \$20 or fraction | |
| Stock transfers: | | III |
| Par or face value | 5 cents per \$100 par or face value | |
| No par or face value | 5 cents per share | |
| With or without par or face value if selling price is \$20 or more. | 6 cents per share | |
| Deeds, real estate, conveyances, etc. | 55 cents on amount over \$100 and not over \$500; 55 cents on each additional \$500. | III |
| Foreign insurance policies: | | |
| Life, sickness, accident, annuity contracts, and contracts of reinsurance. | 1 cent per dollar or fraction of premium. | II |
| Other | 4 cents per dollar or fraction of premium. | III |
| Playing cards | 13 cents per pack of not more than 54. | III |
| Silver bullion sales or transfers of amount by which selling price exceeds cost plus allowed expenses. | 50 percent | IV |
| Manufacturers' excise taxes (based on manufacturers' sales price): | | |
| Automobiles, etc.: | | III |
| Automobiles, passenger, auto trailers ⁴ and motorcycles. | 10 percent | |
| Automobile trucks, trailers, buses, road tractors. | 8 percent | |
| Parts and accessories ⁵ | do. | |
| Tires ⁶ | 5 cents per pound | |
| Tubes | 9 cents per pound | |
| Business and store machines (except retail cash registers). | 10 percent | II |
| Cigarette, cigar and pipe mechanical lighters ⁷ | 15 percent | II |
| Electric, gas, and oil appliances ⁸ | 10 percent | II |
| Electric-light bulbs and tubes | 20 percent | II |
| Firearms, shells, pistols, and revolvers | 11 percent | III |
| Fountain pens, mechanical pencils, ball-point pens ⁷ | 15 percent | II |
| Gasoline | 2 cents per gallon | III |
| Lubricating oil | 6 cents per gallon | III |
| Matches: | | |
| Ordinary | 2 cents per 1,000 | II |
| Fancy wood | 5½ cents per 1,000 | III |
| White phosphorus | 2 cents per 100 | IV |
| Musical instruments | 10 percent | II |
| Phonographs and phonograph records | do. | II |
| Photographic apparatus and equipment: ⁹ | | II |
| Cameras | 20 percent | |
| Unexposed film | do. | |
| Radio receiving sets, components, etc. ¹⁰ | 10 percent | III |
| Refrigerators, refrigerating apparatus, air-conditioners and quick-freeze units. ¹¹ | do. | II, III |
| Sporting goods and equipment ¹² | 15 percent | II |
| Television sets, components, etc. | 10 percent | II |
| Retailers' excise taxes (based on retailers' sales price): | | II |
| Furs and fur articles | 20 percent | |
| Jewelry, etc. ¹³ | do. | |
| Luggage, handbags, wallets, etc. | do. | |
| Toilet preparations ¹⁴ | do. | |
| Miscellaneous taxes: | | |
| Admissions: | | |
| Generally ¹⁵ | 1 cent for each 5 cents or major fraction. | III |
| Excess charges by proprietor | 50 percent of excess charge | IV |

See footnotes at end of table, p. 4.

TABLE I.—*Excise taxes in effect Jan. 1, 1952—Continued*

| | Present law rates ¹ | For historical reference, see table — |
|--|--|---------------------------------------|
| Miscellaneous taxes—Continued | | |
| Admissions—Continued | | |
| Leases of boxes or seats..... | 20 percent of amount charged for similar accommodations..... | III |
| Ticket broker sales in excess of regular price..... | 20 percent of excess charge..... | III |
| Cabarets, roof gardens, etc. ¹⁶ | 20 percent of taxable amount..... | III |
| Bowling alleys, billiard and pool tables..... | \$20 per alley or table per year..... | II |
| Club dues and initiation fees..... | 20 percent of amount paid..... | III |
| Coconut and other vegetable oils processed, first domestic processing..... | 3 cents per pound..... | IV |
| Coin-operated amusement or gaming devices: | | II |
| Amusement or music machines..... | \$10 per machine per year..... | |
| Gaming devices..... | \$250 per machine per year..... | |
| Diesel fuel used for highway vehicles..... | 2 cents per gallon..... | II |
| Leases of safe-deposit boxes..... | 20 percent of amount collected..... | III |
| Oleomargarine, adulterated butter, filled cheese: | | IV |
| Oleomargarine, imported only, in addition to import duties..... | 15 cents per pound..... | |
| Adulterated or processed butter: | | |
| Adulterated butter: | | |
| Manufacturers..... | 10 cents per pound..... | |
| Wholesale dealers..... | \$600 per year..... | |
| Retail dealers..... | \$480 per year..... | |
| Processed butter: | | |
| Processed butter..... | \$48 per year..... | |
| Manufacturers..... | 1/4 cent per pound..... | |
| Filled cheese: | | |
| Domestic..... | \$50 per year..... | |
| Imported, in addition to import duties..... | 1 cent per pound..... | |
| Manufacturers, per factory..... | 8 cents per pound..... | |
| Wholesale dealers..... | \$400 per year..... | |
| Retail dealers..... | \$250 per year..... | |
| Sugar (manufactured in United States or imported): | | IV |
| Testing 92 sugar degrees..... | \$12 per year..... | |
| Each additional degree (fractions in proportion)..... | 0.465 cent per pound..... | |
| Testing less than 92 sugar degrees..... | 0.00875 cent per pound..... | |
| Telephone, telegraph, radio, and cable facilities, etc.: | | |
| Local telephone service..... | 0.5144 cent per pound..... | |
| Telephone or radio-telephone messages, toll charges over 24 cents. ¹⁷ | 15 percent of amount charged..... | II |
| Domestic telegraph, cable, and radio dispatches..... | 25 percent of amount charged..... | III |
| International telegraph, cable, or radio dispatches..... | 15 percent of amount charged..... | III |
| Leased-wire service, teletypewriter, or talking circuit special service..... | 10 percent of amount charged..... | III |
| Wire and equipment service (quotation service, burglar alarm, etc.). | 25 percent of amount charged..... | III |
| Transportation of oil by pipeline..... | 8 percent of amount charged..... | |
| Transportation of persons: | | III |
| Commutation or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less..... | 4 1/2 percent of amount charged..... | II |
| Amounts paid, 35 cents or less..... | None..... | |
| Amounts paid, over 35 cents, generally ¹⁸ | do..... | |
| Seats and berths..... | 15 percent of amount paid..... | |
| Transportation of property: | | II |
| Coal..... | do..... | |
| All other ¹⁹ | 4 cents per short ton..... | |
| Wagering: | 3 percent of amount paid..... | II |
| Wagers (except pari-mutuel)..... | 10 percent of amount wagered..... | |
| Occupation of accepting taxable wagers..... | \$50 per year..... | |
| All other miscellaneous excise taxes: | | IV |
| Alaskan railroads, of gross annual income..... | 1 percent..... | |
| Bank circulation, etc., taxes: | | |
| Circulation of national bank notes: | | |
| Notes secured by 2-percent bonds..... | 1/4 of 1 percent..... | |
| Other notes..... | 1 percent..... | |
| Circulation other than of national banks: | | |
| On average circulation outstanding: | | |
| Entire circulation, each month..... | 1/2 of 1 percent..... | |
| Circulation exceeding 90 percent of capital each month (additional tax)..... | 3/4 of 1 percent..... | |
| Circulation paid out..... | 10 percent..... | |
| Earnings of Federal intermediate credit banks, of net earnings remaining after provision for expenses, losses, and reserve requirements for the fiscal year..... | 25 percent..... | |
| Canal Zone taxes..... | Ad valorem taxes (not to exceed 1 percent of the value of the property), excise and franchise taxes (not to exceed 2 percent of gross earnings). | |

See footnotes at end of table, p. t.

TABLE I.—*Excise taxes in effect Jan. 1, 1952*—Continued

| | Present law rates | For historical reference, see table — |
|--|------------------------|---------------------------------------|
| All other miscellaneous excise taxes—Continued | | IV |
| Cotton futures (subject to many conditions)..... | 2 cents per pound..... | |
| Firearms (National Firearms Act): | | |
| Certain short 2-barrel guns: | | |
| Sale or transfer..... | \$1 per firearm..... | |
| Importers or manufacturers..... | \$25 per year..... | |
| Dealers..... | \$1 per year..... | |
| Machine guns, silencers, etc.: | | |
| Sale or transfer..... | \$200 per firearm..... | |
| Importers or manufacturers..... | \$500 per year..... | |
| Dealers..... | \$200 per year..... | |
| Pawnbrokers..... | \$300 per year..... | |
| Immigration head tax, persons 16 years or over..... | \$8 per person..... | |
| Import taxes. (See table IV.) | | |
| Marihuana: | | |
| Transfers to registered persons..... | \$1 per ounce..... | |
| Transfers to unregistered persons..... | \$100 per ounce..... | |
| Importers, manufacturers, and compounders..... | \$24 per year..... | |
| Producers..... | \$1 per year..... | |
| Practitioners..... | do..... | |
| Persons engaged in laboratory research..... | do..... | |
| Persons other than practitioners who deal in, dispense or give away..... | \$3 per year..... | |
| Opium: | | |
| Opium and coca leaves, etc..... | 1 cent per ounce..... | |
| Opium for smoking..... | \$300 per pound..... | |
| Importers, manufacturers, producers, and compounders..... | \$24 per year..... | |
| Wholesale dealers..... | \$12 per year..... | |
| Retail dealers..... | \$3 per year..... | |
| Practitioners..... | \$1 per year..... | |
| Persons engaged in laboratory research..... | do..... | |
| Persons not otherwise taxed, dispensing preparation of limited narcotic content..... | do..... | |
| Tonnage tax, entry of vessels from foreign ports..... | 2 cents to \$2..... | |

¹ See tables referred to in last column for historical data.

² Draw-back of \$9.50 per proof gallon is provided for distilled spirits used for nonbeverage purposes leaving a net tax of \$1 per proof gallon.

³ Large cigarettes measuring over 6½ inches long, counting each 2¾ inches as 1 cigarette, taxed as small cigarettes.

⁴ House trailers exempt.

⁵ Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs, storage batteries, leaf springs, coils, timers, and tire chains.

⁶ Tires not more than 20 inches in diameter, and not more than 1¾ inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent, exempt.

⁷ Those which were subject to the 20 percent retail jewelry tax prior to Revenue Act of 1951 will continue to be taxed at that rate.

⁸ The Revenue Act of 1951 added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. Heating pads exempt.

⁹ Commercial and industrial types exempt. Tax applies only to film, cameras, and lenses.

¹⁰ Communication, detection or navigation receivers of the type used in commercial, military, or marine installations are exempt if sold to the U. S. Government.

¹¹ The tax does not apply to refrigeration components sold to wholesalers or retailers where the components are held for resale to manufacturers of refrigeration or freezing equipment.

¹² Tax base is changed to remove specific types of articles used predominantly for school sports and by children. Fishing equipment subject to tax at 10 percent of manufacturers' sales price.

¹³ Silver-plated flatware, watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignia, etc., used on uniforms of the Armed Forces exempt. Watches retailing for not more than \$5 and alarm clocks retailing at not more than \$5 taxed at 10 percent.

¹⁴ Baby powders, oils, and lotions, barber and beauty shop supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes, exempt.

¹⁵ Admissions accruing to specified educational, religious, and charitable institutions, and nonprofit organizations, and all free admissions exempt. In the case of reduced-rate admissions, tax applies to actual amount paid.

¹⁶ Admissions to ballrooms and dance halls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt.

¹⁷ Calls from combat zones initiated by members of the Armed Forces exempt.

¹⁸ Excise Tax Act of 1947 exempted, in general, transportation outside northern portion of Western Hemisphere. Revenue Act of 1951 exempted fishing trips and in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop in a part in the United States, Canada, or Mexico shall not give rise to tax liability if the ship is not authorized both to discharge and take on passengers at such intermediate stops.

¹⁹ Charges made for the movement of excavated material within the boundaries of a construction project or to an adjacent area, exempt.

TABLE II.—New excise taxes imposed during or subsequent to World War II and still in effect

EXCISE-TAX DATA

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| Commodity, etc., taxed | Unit of tax | Rates under Revenue Acts of— | | | | 1951 (ap- proved Oct. 20, 1951) |
|--|--|-----------------------------------|----------------------------------|----------------------------------|--|---------------------------------------|
| | | 1941 (approved Sept. 20, 1941) | 1942 (approved Oct. 21, 1942) | 1943 (approved Feb. 25, 1944) | | |
| Liquor taxes: Distilled spirits, occupational taxes: Nonbeverage manufacturers, per annual with- drawals: Not more than 25 proof gallons. do Not more than 50 proof gallons. do More than 50 proof gallons. do Stamp taxes, documentary, foreign insurance policies: Life, sickness, accident, and annuity contracts. do Reinsurance policies. do Manufacturers' excise taxes: Business and store machines. Cigarette, cigar, and pipe lighters ² do Electric, gas, and oil appliances do Electric light bulbs and tubes. do Fountain pens, ball point pens, mechanical pencils ² do Luggage. do Matches, ordinary. do Musical instruments. do Photographs and phonograph records do Photographic apparatus: Cameras, generally do Unexposed films, photographic plates, etc. do Refrigerating apparatus; air-conditioning units ⁷ do Sporting goods and equipment. do Television sets, components, etc. ⁷ do Toilet preparations do Retailers' excise taxes: Jewelry ¹⁰ do For articles of which fur is component of chief value ^{10, 13} do Luggage, handbags, wallets, etc. do Toilet preparations. do Miscellaneous taxes: Bowling alleys, billiard and pool tables. do Coin-operated machines: Amusement devices. do Gaming devices ¹⁷ do Diesel fuel used for highway vehicles. do Telephone, telegraph, radio messages, etc.: Local tele- phone service. | Per annum do do Per dollar or fraction of premiums do Manufacturers' sales price. do do do do do do do do Per thousand. do Manufacturers' sales price. do | | | | | |

See footnotes at end of table, p. 6.

TABLE II.—*New excise taxes imposed during or subsequent to World War II and still in effect—Continued*

| Commodity, etc., taxed | Unit of tax | Rates under Revenue Acts of— | | | |
|--|----------------|--------------------------------|-------------------------------|-------------------------------|---------------------------------------|
| | | 1941 (approved Sept. 20, 1941) | 1942 (approved Oct. 21, 1942) | 1943 (approved Feb. 25, 1944) | 1951 (ap- proved Oct. 20, 1951) |
| Miscellaneous taxes—Continued | | | | | |
| Transportation: | | | | | |
| Communication or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less. | Amount paid | None | None | None | None. |
| Amount paid, 35 cents or less. | do | do | do | do | Do. |
| Amount paid, over 35 cents, generally. | do | 5 percent. | 10 percent. ¹³ | 15 percent. | No change. ¹⁹ |
| Seats and berths. | do | do | do | do | Do. |
| Transportation of property: | | | | | |
| Coal. | Each short ton | | 4 cents. | No change. | Do. |
| All other. | Amount paid | | 3 percent. | do. | Do. ²⁰ |
| Wagering: | | | | | |
| Wagers (except pari mutuels). | Amount wagered | | | | 10 percent. |
| Occupation of accepting taxable wagers. | Per year | | | | \$50. |

¹ Cash registers of the type used in registering over-the-counter retail sales exempt.
² Those which were subject to the 20-percent retail jewelry tax prior to passage of the Revenue Act of 1951, will continue to be taxed at that rate.
³ Household-type electric vacuum cleaners exempt.
⁴ The Revenue Act of 1951 added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. Heating pads exempt.
⁵ Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.
⁶ Commercial and industrial types exempt. Tax applies only to cameras, film, and lenses.
⁷ All commercial refrigerating apparatus and air-conditioners exempt. Revenue Act of 1950 imposed 10-percent manufacturers' tax on quick-freeze units and television sets, components, etc.
⁸ Components sold to wholesalers or retailers for resale to manufacturers of refrigeration equipment exempt.
⁹ Base is changed to remove specific types of articles used predominantly for school sports and by children. Fishing equipment subject to tax at 10 percent of manufacturers' sales price.
¹⁰ Under the Revenue Act of 1950, jewelry and furs sold at auction made subject to 20-percent retailers' excise tax except in the case of auction sales held in private homes, that portion which does not exceed \$100 is exempt.
¹¹ A additional exemption including watches designed for the blind, precious metals used

in essential parts for smokers' pipes, and buttons, insignia, etc., used on uniforms of the Armed Forces.
¹² Silver-plated flatware exempt. Watches retailing for not more than \$65 and alarm clocks retailing for not more than \$5 taxed at 10 percent.
¹³ Excise Tax Act of 1947 exempted fur-trimmed coats when value of fur was less than 3 times the value of the next most valuable component material.
¹⁴ Definition of taxable articles as compared with the former manufacturers' excise tax extended to include purses, handbags, wallets, etc.
¹⁵ Exempts baby powders, oils, and lotions, barber and beauty shop supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes.
¹⁶ Definition extended to include music machines.
¹⁷ Revenue Act of 1950 increased rates to \$150 per machine per year.
¹⁸ Special-rate turlough tickets exempt.
¹⁹ Excise Tax Act of 1947 exempted, in general, transportation outside northern portion of Western Hemisphere. Revenue Act of 1951 exempted fishing trips and in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop in a port in the United States, Canada, or Mexico shall not give rise to tax liability if the ship is not authorized both to discharge and take on passengers at such intermediate stops.
²⁰ Charges made for the movement of excavated material within the boundaries of a construction project or to an adjacent area, exempt.

TABLE III.—Excise taxes in effect prior to World War II which were increased during or subsequent to the war

| Commodity, etc., taxed | Unit of tax | Rates in effect, Dec. 31, 1939 | Rates under Revenue Acts of— | | | | |
|--|---|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|--|
| | | | 1940 (approved June 25, 1940) | 1941 (approved Sept. 20, 1941) | 1942 (approved Oct. 21, 1942) | 1943 (approved Feb. 25, 1944) | 1951 (approved Oct. 20, 1951) |
| Liquor taxes: | | | | | | | |
| Distilled spirits: | | | | | | | |
| Domestic..... | Per proof or wine gallon if below proof. | \$2.25 | \$3 | \$4 | \$3 | \$9 | \$10.50. ¹ |
| Imported..... | do. | \$2.25 | \$3 | \$4 | \$6 | \$9 | \$10.50. |
| Brandy..... | do. | \$2 | \$2.75 | \$4 | \$6 | \$9 | \$10.50. |
| Wines: | | | | | | | |
| Still wines according to alcohol content by volume: | | | | | | | |
| Not over 14 percent..... | Per wine gallon. | 5 cents. | 6 cents. | 8 cents. | 10 cents. | 15 cents. | 17 cents. |
| Over 14 percent to 21 percent..... | do. | 10 cents. | 18 cents. | 30 cents. | 40 cents. | 60 cents. | 67 cents. |
| Over 21 percent to 24 percent..... | do. | 20 cents. | 30 cents. | 65 cents. | \$1 | \$2 | \$2.25. |
| Over 24 percent..... | Per proof or wine gallon. | \$2.25 | \$3 | \$4 | \$6 | \$9 | \$10.50. |
| Sparkling wines, liqueurs, and cordials: | | | | | | | |
| Champagne or sparkling wines..... | Per half pint. | 2½ cents. | 3 cents. | 7 cents. | 10 cents. | 15 cents. | 17 cents. |
| Artificially carbonated wines..... | do. | 1¼ cents per pint. | 1¼ cents. | 3½ cents. | 5 cents. | 10 cents. | 12 cents. |
| Liqueurs, cordials, etc..... | do. | 1¼ cents. | do. | do. | do. | do. | Do. |
| Containing more than 24 percent alcohol if brandy only is contained therein. | Per proof or wine gallon if below proof. | \$2 | \$2.75 | \$4 | \$6 | \$9 | \$10.50. |
| Fermented malt liquors..... | Per barrel. | \$5 | \$6 | No change. | \$7 | \$8 | \$9. |
| Special occupational taxes: | | | | | | | |
| Wholesale dealers, distilled spirits and wines. | Per year..... | \$100 | \$110 | do. | No change. | No change. | \$200. |
| Retail dealers, distilled spirits and wines. | do. | \$25 | \$27.50 | do. | do. | do. | \$50. |
| Rectifiers: | | | | | | | |
| Less than 500 barrels a year..... | do. | \$100 | \$110 | do. | do. | do. | No change. |
| 500 barrels or more a year..... | do. | \$200 | \$220 | do. | do. | do. | Do. |
| Manufacturers of stills or worms. | do. | \$50 | \$55 | do. | do. | do. | Do. |
| Stills or worms..... | Per still or worm. | \$20 | \$22 | do. | do. | do. | Do. |
| Brewers: | | | | | | | |
| Production less than 500 barrels a year. | Per brewery. | \$50 | \$55 | do. | do. | do. | Do. |
| Production over 500 barrels a year..... | do. | \$100 | \$110 | do. | do. | do. | Do. |
| Wholesale dealers, fermented malt liquors. | Per year..... | \$50 | \$55 | do. | do. | do. | \$100. |
| Retail dealers, fermented malt liquors. | do. | \$20 | \$22 | do. | do. | do. | No change. |
| Temporary dealers, fermented malt liquors and wines..... | Per month. | \$2 | \$2.20 | do. | do. | do. | Do. |

See footnotes at end of table, p. 10.

TABLE III.—*Excise taxes in effect prior to World War II which were increased during or subsequent to the war—Continued*

EXCISE-TAX DATA

| Commodity, etc., taxed | Unit of tax | Rates in effect, Dec. 31, 1939 | Rates under Revenue Acts of— | | | | | 1951 (ap- proved Oct. 20, 1951) |
|--|---------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|---------------------------------------|------------|---------------------------------------|
| | | | 1940 (approved June 25, 1940) | 1941 (approved Sept. 20, 1941) | 1942 (approved Oct. 21, 1942) | 1943 (ap- proved Feb. 25, 1944) | | |
| Tobacco taxes: | | | | | | | | |
| Cigarettes: | | | | | | | | |
| Small, weighing not more than 3 pounds per 1,000. | Per 1,000 | \$3 | \$3.25 | No change | \$3.50 | No change | \$4. | |
| Large, weighing more than 3 pounds per 1,000. ² | do | \$7.20 | \$7.80 | do | \$8.40 | do | No change. | |
| Cigars: | | | | | | | | |
| Large, weighing more than 3 pounds per 1,000 if intended to retail at— | do | | No change | do | \$2.50 | do | Do. | |
| Not over 2½ cents | do | \$2 | do | do | \$3 | do | Do. | |
| Over 2½ cents to 4 cents | do | \$2 | do | do | \$4 | do | Do. | |
| Over 4 cents to 5 cents | do | \$3 | do | do | \$4 | do | Do. | |
| Over 5 cents to 6 cents | do | \$3 | do | do | \$7 | do | Do. | |
| Over 6 cents to 8 cents | do | \$5 | do | do | \$10 | do | Do. | |
| Over 8 cents to 15 cents | do | \$10.50 | do | do | \$15 | do | Do. | |
| Over 15 cents to 20 cents | do | \$13.50 | do | do | \$20 | do | Do. | |
| Over 20 cents | do | | | | | | Do. | |
| Stamp taxes, documentary, etc.: | | | | | | | | |
| Bond issues | Each \$100 of face value or fraction. | 10 cents | 11 cents | do | No change | do | Do. | |
| Bond transfers | do | 4 cents | 5 cents | do | do | do | Do. | |
| Stock issues: | | | | | | | | |
| Par or face value | Each \$100 par or face value. | 10 cents | 11 cents | do | do | do | Do. | |
| No par or face value—actual value \$100 or more per share. | Each \$100 or fraction. | do | do | do | do | do | Do. | |
| No par or face value—actual value less than \$100 per share. | Each \$20 or fraction | 2 cents | 3 cents | do | do | do | Do. | |
| Stock transfers: | | | | | | | | |
| Par or face value | Each \$100 par or face value. | 4 cents | 5 cents | do | do | do | Do. | |
| Without par or face value | Per share. | do | do | do | do | do | Do. | |
| With or without par or face value if selling price is \$20 or more. | do | 5 cents | 6 cents | do | do | do | Do. | |
| Deeds, conveyances, etc.: | | | | | | | | |
| Value over \$100 and not over \$500. | Amount over \$100 and not over \$500. | 50 cents | 55 cents | do | do | do | Do. | |
| Value over \$500. | Each additional \$500 or fraction. | do | do | do | do | do | Do. | |
| Foreign insurance policies other than life, etc. | Per dollar or fraction of premium. | 3 cents | 4 cents | do | do | do | Do. | |

TABLE III.—*Excise taxes in effect prior to World War II which were increased during or subsequent to the war—Continued*

| Commodity, etc., taxed | Unit of tax | Rates in effect, Dec. 31, 1939 | Rates under Revenue Acts of— | | | | |
|---|---|-----------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|---------------------------------------|
| | | | 1940 (approved June 25, 1940) | 1941 (approved Sept. 20, 1941) | 1942 (approved Oct. 21, 1942) | 1943 (ap- proved Feb. 25, 1944) | 1951 (ap- proved Feb. 20, 1951) |
| Miscellaneous taxes—Continued Telephone, telegraph, and radio messages—Con. Telephone toll service: Charge more than 24 cents and less than 50 cents. Charge more than 50 cents and less than \$1. Charge more than \$1 and less than \$2. Charge more than \$2. Wire and equipment service. Transportation of oil by pipeline. | Amount charged do. do. do. do. Amount paid | None | None | 5 cents for each 50 cents or fraction. ¹ | 20 percent. | 25 percent. | No change ¹⁴ . |
| | | 10 cents. | No change. | | | | |
| | | 15 cents. | do. | No change. do. 4½ percent. | No change. do. | 8 percent. No change. | Do. Do. |
| | | 20 cents. | do. | | | | |
| | | 5 percent. | do. | | | | |
| | | 4 percent. | 4½ percent. | | | | |

¹ Draw-back of \$3.75 per gallon, \$6 per gallon, and \$9.50 per gallon, respectively, on distilled spirits withdrawn for certain nonbeverage purposes.

² Large cigarettes over 6½ inches long counting each 2¾ inches as 1 cigarette taxed as small cigarettes.

³ House trailers exempt.

⁴ Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or sold for the repair or replacement of farm equipment, except in the case of spark plugs, storage batteries, leaf springs, coils, timers, and tire chains.

⁵ Tires not more than 20 inches in diameter, and not more than 1¾ inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent exempt.

⁶ Communication, detection, or navigation receivers of the type used in commercial, military, or marine installations are exempt if sold to the United States Government.

⁷ Tax does not apply to refrigeration components sold to wholesalers or retailers where the components are held for resale to manufacturers of refrigeration or freezing equipment.

⁸ Admissions accruing to specified educational, religious, and charitable institutions and nonprofit organizations, and all free admissions exempt. In the case of reduced-rate admissions, tax applies to actual amount paid.

⁹ Taxable amount was admission charge deemed to be 20 percent of total paid for refreshments, services, and merchandise; amounts 50 cents or less exempt.

¹⁰ Taxable amount includes amounts paid for admission, refreshments, services, and merchandise.

¹¹ Admissions to ballrooms and dance halls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt.

¹² Dues of \$25 or less and initiation fees of \$10 or less exempt.

¹³ Dues of \$10 or less and initiation fees of \$10 or less exempt.

¹⁴ Calls from combat zones initiated by members of the Armed Forces exempt.

TABLE IV.—*Excise taxes in effect prior to World War II which were not increased during or subsequent to the war*

| Title and unit of tax | In effect Dec. 31, 1939 | |
|--|--------------------------|--|
| | Year enacted | Rates |
| TOBACCO TAXES | | |
| Cigarette papers: | | |
| Package of 25-50 sheets..... | 1917..... | ½ cent. |
| Per additional 50 sheets or fraction thereof..... | 1919..... | Do. |
| Cigarette tubes, per 50 or fraction thereof..... | 1919..... | 1 cent. |
| Cigars: Weighing not more than 3 pounds per M..... | 1926..... | 75 cents. |
| Leaf tobacco, penalty tax on dealers who have sold, removed, or shipped leaf tobacco in violation of law, per pound..... | 1919..... | 18 cents. ¹ |
| Tobacco and snuff, per pound..... | 1919..... | Do. ¹ |
| LIQUOR TAXES | | |
| Rectification tax, distilled spirits and wines, in addition to tax on distilled spirits or wines, per proof gallon..... | 1919..... | 30 cents. |
| Stamp taxes: | | |
| Container stamps: | | |
| Per container of less than ½ pint..... | 1934..... | ¼ cent. |
| Per container, ½ pint or more..... | 1934..... | 1 cent. |
| Export stamps, distilled spirits intended for export, per package..... | In effect Dec. 31, 1913. | 10 cents. |
| DOCUMENTARY, ETC., STAMPS | | |
| Silver bullion sales or transfers, of amount by which the selling price exceeds cost plus allowed expenses..... | 1934..... | 50 percent. |
| EXCISE AND MISCELLANEOUS TAXES | | |
| Admissions: Sold by proprietor in excess of established price, of excess price..... | 1919..... | 50 percent. |
| Adulterated and processed butter: | | |
| Adulterated butter, per pound..... | In effect Dec. 31, 1913. | 10 cents. |
| Manufacturers, per year..... | do..... | \$600. |
| Retailers, per year..... | do..... | \$48. |
| Wholesalers, per year..... | do..... | \$480. |
| Processed butter, per pound..... | do..... | ¼ cent. |
| Manufacturers, per year..... | do..... | \$50. |
| Alaskan railroads, of gross annual income..... | 1914..... | 1 percent. |
| Bank circulation, etc., taxes: | | |
| Circulation of national bank notes: | | |
| Notes secured by 2 percent bonds..... | In effect Dec. 31, 1913. | ½ of 1 percent. |
| Other notes..... | do..... | 1 percent. |
| Circulation other than of national banks: ² | | |
| On average circulation outstanding: | | |
| Entire circulation, each month..... | In effect Dec. 31, 1913. | ½ of 1 percent. |
| Circulation exceeding 90 percent of capital, each month (additional tax)..... | do..... | ¼ of 1 percent. |
| Circulation paid out..... | do..... | 10 percent. |
| Earnings of Federal intermediate credit banks, of net earnings remaining after provision for expenses, losses, and reserve requirements for the fiscal year..... | 1937..... | 25 percent. |
| Canal Zone taxes..... | 1916..... | Ad valorem taxes (not to exceed 1 percent of the value of the property), excise and franchise taxes (not to exceed 2 percent of gross earnings). |
| Cotton futures, contracts of sale of cotton for future delivery, which do not conform with regulations of Secretary of Agriculture, per pound..... | 1914..... | 2 cents. |
| Filled cheese: | | |
| Domestic, per pound..... | In effect Dec. 31, 1913. | 1 cent. |
| Imported, per pound in addition to import duties..... | do..... | 8 cents. |
| Manufacturers, per factory per year..... | do..... | \$400. |
| Retail dealers, per year..... | do..... | \$12. |
| Wholesale dealers, per year..... | do..... | \$250. |
| Firearms (machine guns and short-barrelled firearms): ³ | | |
| Dealers, per year..... | 1934..... | \$200. |
| Importers or manufacturers, per year..... | 1934..... | \$500. |
| Pawnbrokers, per year..... | 1934..... | \$300. |
| Transfer of firearms, per firearm..... | 1934..... | \$200. |
| Immigration head tax, per person, 16 years or over..... | 1917..... | \$8. |

See footnotes at end of table, p. 13.

TABLE IV.—*Excise taxes in effect prior to World War II which were not increased during or subsequent to the war—Continued*

| Title and unit of tax | In effect Dec. 31, 1939 | |
|--|--------------------------|---|
| | Year enacted | Rates |
| EXCISE AND MISCELLANEOUS TAXES—continued | | |
| Import excise taxes: | | |
| Coal, coke, etc., per 100 pounds ⁴ ⁵ ----- | 1932----- | 10 cents. |
| Copper and copper concentrates: | | |
| Articles containing 4 percent or more of copper, by weight. ⁵ | 1932----- | 3 percent ad valorem or ¾ cent per pound, whichever is lower. |
| Articles in which copper is component material of chief value, per pound. ⁵ | 1932----- | 3 cents. |
| Copper-bearing ores and concentrates and articles specified in Tariff Act of 1930, per pound of copper therein. ⁵ | 1932----- | 4 cents. |
| Crude petroleum, fuel oil, gas oil, and liquid derivatives (except gasoline and lubricating oil) per gallon. ⁵ | 1932----- | ½ cent. |
| Gasoline and other motor fuel, per gallon. ⁵ | 1932----- | 2½ cents. |
| Hempseed, per pound----- | 1938----- | 1.24 cents. |
| Lubricating oils, per gallon. ⁵ ----- | 1932----- | 4 cents. |
| Lumber, except flooring of maple, birch, and beech, and northern white pine, Norway pine, and western white spruce, per M feet. ⁵ | 1932----- | \$3. ⁵ |
| Oils: ⁷ | | |
| Sunflower, rapeseed, sesame, kapok, hempseed, and perilla oils, etc. (except rapeseed oil imported for use in manufacture of rubber substitutes or lubricating oil) per pound. | 1936----- | 4½ cents. |
| Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil or any combination of the foregoing, etc., per pound. ⁸ | 1934----- | 3 cents. |
| Paraffin and other petroleum wax products, per pound. ⁵ | 1932----- | 1 cent. |
| Perilla seed, per pound----- | 1938----- | 1.38 cents. |
| Rapeseed, kapok seed, per pound----- | 1936----- | 2 cents. |
| Sesame seed, per pound----- | 1938----- | 1.18 cents. |
| Matches: White phosphorous, per 100----- | In effect Dec. 31, 1913. | 2 cents. |
| Narcotics: | | |
| Marihuana: | | |
| Importers, manufacturers, and compounders, per year----- | 1937----- | \$24. |
| Persons engaged in laboratory research, per year----- | 1937----- | \$1. |
| Persons other than practitioners, who deal in, dispense, or give away, per year----- | 1937----- | \$3. |
| Practitioners, per year----- | 1937----- | \$1. |
| Producers, per year----- | 1937----- | \$1. |
| Transfers of: | | |
| To any person who has paid the special tax as indicated above, per ounce or fraction thereof on each transfer. | 1937----- | \$1. |
| To any person who has not paid the special tax as indicated above, per ounce or fraction thereof on each transfer. | 1937----- | \$100. |
| Opium: | | |
| Importers, manufacturers, and compounders, per year----- | 1919----- | \$24. |
| Opium, coca leaves, etc., per ounce----- | 1919----- | 1 cent. |
| Opium manufactured for smoking purposes, per pound----- | 1914----- | \$300. |
| Persons engaged in laboratory research, per year----- | 1936----- | \$1. |
| Persons not otherwise taxed, dispensing preparations of limited narcotic content, per year----- | 1914----- | \$1. |
| Practitioners, per year----- | 1926----- | \$1. |
| Retail dealers, per year----- | 1928----- | \$3. |
| Wholesale dealers, per year----- | 1919----- | \$12. |
| Oils, first domestic processing: | | |
| Coconut, per pound. ⁹ ----- | 1934----- | 3 cents. ¹⁰ |
| Palm, except oil used in the manufacture of tin plate, terne-plate, or subsequent use of palm oil residue resulting therefrom, and oil used in manufacture of iron or steel products, per pound. ¹¹ | 1934----- | 3 cents. |
| Palm kernel, per pound----- | 1934----- | 3 cents. |
| Oleomargarine:¹² | | |
| Colored, per pound----- | In effect Dec. 31, 1913. | 10 cents. |
| Uncolored, per pound----- | do----- | ¼ cent. |
| Imported, per pound in addition to import duties----- | do----- | 15 cents. |
| Manufacturers, per year----- | do----- | \$600. |
| Retailers of colored oleomargarine, per year----- | do----- | \$48. |
| Retailers of uncolored oleomargarine, per year----- | do----- | \$6. |
| Wholesalers of colored oleomargarine, per year----- | do----- | \$480. |
| Wholesalers of uncolored oleomargarine, per year----- | do----- | \$200. |
| Tonnage tax, entry of vessels from foreign ports ¹³ ----- | do----- | 2 cents to \$2. |

See footnotes at end of table, p. 13.

TABLE IV.—*Excise taxes in effect prior to World War II which were not increased during or subsequent to the war—Continued*

| Title and unit of tax | In effect Dec. 31, 1939 | |
|--|-------------------------|---|
| | Year enacted | Rates |
| EXCISE AND MISCELLANEOUS TAXES—continued | | |
| Sugar taxes: | | |
| Excise tax on manufacture of sugar in the United States: | | |
| Testing 92 sugar degrees and for each additional sugar degree, per pound. | 1937..... | 0.465 cent and 0.00875 cent per pound additional and fraction of a degree in proportion. |
| Testing less than 92 sugar degrees, per pound of total sugars therein. | 1937..... | 0.5144 cent. |
| Import compensating tax: | | |
| All manufactured sugar testing 92 sugar degrees and for each additional sugar degree, per pound. | 1937..... | 0.465 cent and 0.00875 cent per pound additional, and fraction of a degree in proportion. |
| All manufactured sugar testing less than 92 sugar degrees, per pound of total sugars therein. | 1937..... | 0.5144 cent. |
| All articles composed in chief value of manufactured sugar, per pound of total sugars therein. | 1937..... | Do. |

¹ Rate reduced to 10 cents by Revenue Act of 1951.

² Outstanding circulation exempt from taxation (1) whenever such circulation of any bank, association, corporation, company or person is reduced to not over 5 percent of the chartered or declared capital existing at the time the same was issued; (2) whenever any bank which has ceased to issue notes for circulation deposits in the Treasury of the United States, in lawful money, the amount of its outstanding circulation, to be redeemed at par and (3) whenever any bank is insolvent or bankrupt.

³ Firearms are defined to include shotguns and rifles with barrels of less than 18 inches in length, other guns capable of being concealed (except pistols and revolvers), machine guns, and mufflers and silencers. The law provides that: In the case of manufacturers and dealers in guns with 2 attached barrels from which only a single discharge can be made from either barrel without manual reloading, the tax shall be \$25 per year for manufacturers and \$1 per year for dealers; and the transfer tax on such guns, the barrels of which are 12 inches or more in length, shall be at the rate of \$1.

⁴ Applies only on imports if imports from a country during the preceding calendar year exceeded exports to it.

⁵ Tax made permanent by eliminating expiration date of July 1, 1945 (Revenue Act, 1941).

⁶ The rate was reduced to \$1.50 per M feet under the trade agreement with Canada effective Jan. 1, 1936. This rate applies also to imports of lumber from other countries having trade agreements with the United States. Lumber imported from Cuba is taxed at the rate of \$1.20 per M feet in accordance with treaty provisions granting products from Cuba a rate 20 percent below that granted products from any other country having a trade agreement with the United States.

⁷ Tax does not apply to any article, merchandise, or combination if any coconut oil or derivative thereof produced in Guam or American Samoa is contained therein.

⁸ No whale oil (except sperm oil), fish oil, or marine animal oil of any kind may enter tax-free unless such oil was produced on vessels of the United States or in the United States or its possessions, from whale, fish, or marine animals or parts thereof taken and captured by vessels of the United States.

⁹ Tax collected on processing of coconut oil from the Philippines paid into the Philippine treasury. 1941 act provided that taxes collected with respect to coconut oil wholly of the production of Guam or American Samoa or produced from materials wholly of the growth or production of Guam or American Samoa, held as separate funds and paid to the treasury of Guam or American Samoa.

¹⁰ Additional tax of 2 cents per pound if coconut oil is not from the Philippines or other possessions of the United States.

¹¹ Exemption of palm oil used in the manufacture of iron or steel products was provided for by 1942 act.

¹² All oleomargarine taxes except imported repealed by Public Law 459, 81st Cong., 2d sess. Effective July 1, 1950.

¹³ Certain vessels are specifically exempt from the tax (sec. 46, U. S. C., secs. 122-126, 130).

TABLE V.—Excise taxes which have been repealed or have expired, subsequent to Dec. 31, 1939

| Title and unit of tax | In effect Dec. 31, 1939 | | Revenue Act of— | | Remarks |
|---|-------------------------|------------|--------------------------------|------------|----------------------------------|
| | Year enacted | Rates | 1940 | 1941 | |
| LIQUOR TAXES | | | | | |
| Grape brandy, citrus fruit, peach, cherry, berry, apricot, apple, prune, and pear brandy, or wine spirits withdrawn and used in fortification of wines, per proof gallon. | 1936 | 10 cents | Eliminated as of July 1, 1940. | | |
| STAMP TAXES | | | | | |
| Passage tickets over \$10 sold for passage by vessel to foreign port: Costing \$10.01 to \$30 | 1917 | \$1 | \$1.10 | No change | Repealed by 1917. Do. |
| Costing \$30.01 to \$60 | 1917 | \$3 | \$3.30 | do | |
| Over \$60 | 1917 | \$5 | \$5.50 | do | |
| MANUFACTURERS' EXCISE TAXES | | | | | |
| Electrical energy, of manufacturers' sales price. | 1932 | 3 percent | 3½ percent | No change | Repealed by Revenue Act of 1951. |
| Mixed flour, per barrel | In effect Dec. 31, 1913 | 4 cents | No change | do | Repealed by Revenue Act of 1942. |
| Mixed flour manufacturers, per year | do | \$12 | do | 10 percent | Do. |
| Optical equipment, of manufacturers' sales price | | | | do | Do. |
| Rubber articles, where rubber is chief component by weight, of manufacturers' sales price. ¹ | | | | do | Do. |
| Washing machines of commercial type used in laundries, of manufacturers' sales price. | | | | do | Do. |
| MISCELLANEOUS TAXES | | | | | |
| Bituminous coal: Excise tax on sale of bituminous coal produced within the United States, per ton of 2,000 pounds. Additional excise tax, applicable to producers not members of Bituminous Coal Code: If sold at mine, of sales price at mine If not sold at mine or through arm's length transaction, of fair market value at time of sale. | 1937 | 1 cent | No change | No change | Expired Aug. 23, 1943. |
| Oleomargarine: Colored, per pound | 1937 | 1½ percent | do | do | Do. |
| Uncolored, per pound | In effect Dec. 31, 1913 | 10 cents | do | do | Repealed by Public Law 459. |
| Manufacturers, per year | do | ¼ cent | do | do | Do. |
| Retailers of colored oleomargarine, per year | do | \$600 | do | do | Do. |
| Retailers of uncolored oleomargarine, per year | do | \$48 | do | do | Do. |
| Wholesalers of colored oleomargarine, per year | do | \$6 | do | do | Do. |
| Wholesalers of uncolored oleomargarine, per year | do | \$480 | do | do | Do. |
| | do | \$200 | do | do | Do. |

| Use of automobiles, per year..... | | | | | |
|--|--|--|--|--|------------|
| Use of boats (over-all length) per year: | | | | | |
| 16 feet but not over 28 feet..... | | | | | \$5..... |
| Over 28 feet but not over 50 feet..... | | | | | \$5..... |
| Over 50 feet but not over 100 feet..... | | | | | \$10..... |
| Over 100 feet but not over 150 feet..... | | | | | \$40..... |
| Over 150 feet but not over 200 feet..... | | | | | \$100..... |
| Over 200 feet..... | | | | | \$150..... |
| | | | | | \$200..... |

Repealed by Revenue Act of 1945.

¹ Tax not applicable to footwear, articles designed especially for hospital or surgical use, or articles taxable under other provisions of ch. 29 of the Internal Revenue Code.

TABLE VI.—Collections from excise taxes—Actual for fiscal years 1941-51, estimates for fiscal years 1952 and 1953

[In millions of dollars]

| Source | 1941 | 1942 | 1943 | 1944 | 1945 | 1946 | 1947 | 1948 | 1949 | 1950 | 1951 | 1952 esti- mate ¹ | 1953 esti- mate ¹ |
|---|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------------------------|------------------------------------|
| Liquor taxes: | | | | | | | | | | | | | |
| Distilled spirits (domestic and imported)..... | 428.5 | 574.3 | 781.7 | 898.7 | 1,484.3 | 1,746.6 | 1,685.4 | 1,436.2 | 1,397.9 | 1,421.9 | 1,746.8 | 1,683.0 | 1,824.0 |
| Fermented malt liquors..... | 316.7 | 366.2 | 455.6 | 559.2 | 638.7 | 680.8 | 661.4 | 697.1 | 686.4 | 667.4 | 685.0 | 720.0 | 760.0 |
| Rectification tax..... | 13.5 | 17.2 | 18.8 | 18.9 | 32.5 | 41.9 | 43.5 | 33.0 | 33.8 | 30.1 | 38.1 | 33.0 | 33.0 |
| Wines (domestic and imported)..... | 11.4 | 24.0 | 33.6 | 34.1 | 47.4 | 60.8 | 57.2 | 61.0 | 63.8 | 72.6 | 67.3 | 69.0 | 73.0 |
| Special occupational taxes..... | 11.9 | 11.1 | 10.2 | 11.5 | 11.4 | 11.2 | 13.1 | 13.5 | 14.4 | 14.6 | 13.6 | 21.0 | 22.0 |
| Container stamps..... | 20.3 | 11.2 | 10.5 | 8.5 | 11.2 | 13.3 | 13.3 | 12.0 | 11.9 | 11.8 | 14.9 | 12.5 | 12.5 |
| All other..... | 26.1 | 43.0 | 112.8 | 87.2 | 84.2 | 9.9 | 8.8 | 5.5 | 4.4 | 5.8 | 1.1 | 73.5 | 22.5 |
| Total, liquor taxes..... | 818.5 | 1,046.9 | 1,423.5 | 1,618.0 | 2,309.8 | 2,525.5 | 2,474.6 | 2,255.3 | 2,210.6 | 2,219.2 | 2,546.8 | 2,612.0 | 2,747.0 |
| Tobacco taxes: | | | | | | | | | | | | | |
| Cigarettes (small)..... | 616.7 | 704.9 | 835.2 | 904.0 | 836.1 | 1,072.8 | 1,145.3 | 1,208.2 | 1,232.7 | 1,242.8 | 1,294.0 | 1,494.0 | 1,638.0 |
| Tobacco (chewing and smoking)..... | 54.9 | 52.1 | 47.8 | 45.3 | 49.6 | 42.0 | 36.5 | 37.0 | 35.4 | 35.1 | 33.9 | 23.0 | 18.0 |
| Cigars (large)..... | 13.0 | 14.2 | 23.1 | 30.2 | 36.6 | 41.4 | 48.3 | 46.7 | 45.5 | 42.1 | 44.2 | 45.0 | 46.0 |
| Snuff..... | 6.9 | 7.4 | 7.5 | 7.7 | 7.7 | 7.4 | 7.1 | 7.4 | 7.3 | 7.4 | 7.2 | 4.0 | 4.0 |
| All other..... | 1.5 | 2.1 | 1.6 | 1.4 | 2.2 | 2.0 | 1.6 | 1.0 | 1.9 | 1.0 | 1.1 | 24.0 | 1.0 |
| Total, tobacco taxes..... | 693.2 | 780.8 | 915.3 | 988.4 | 932.1 | 1,165.5 | 1,237.8 | 1,300.3 | 1,321.9 | 1,328.5 | 1,380.4 | 1,580.0 | 1,707.0 |
| Stamp taxes..... | | | | | | | | | | | | | |
| Manufacturers' excise taxes: | | | | | | | | | | | | | |
| Gasoline..... | 343.0 | 359.6 | 288.8 | 271.2 | 405.6 | 405.7 | 433.7 | 478.6 | 503.6 | 523.7 | 569.0 | (2) | (2) |
| Lubricating oils..... | 38.2 | 46.4 | 43.3 | 52.5 | 92.9 | 74.6 | 82.0 | 80.9 | 81.8 | 77.6 | 97.2 | (2) | (2) |
| Passenger autos and motorcycles..... | 81.4 | 77.2 | 1.4 | 1.2 | 2.6 | 25.9 | 204.7 | 271.0 | 332.8 | 452.1 | 653.4 | (2) | (2) |
| Automobile trucks, busses, and tractors..... | 10.7 | 18.4 | 4.2 | 3.2 | 20.8 | 37.1 | 62.1 | 92.0 | 136.8 | 123.6 | 121.3 | (2) | (2) |
| Parts and accessories for automobiles..... | 13.1 | 28.1 | 20.5 | 31.6 | 49.4 | 68.9 | 99.9 | 123.0 | 120.1 | 88.7 | 119.5 | (2) | (2) |
| Tires and inner tubes..... | 51.1 | 56.8 | 18.3 | 40.3 | 75.3 | 118.1 | 174.9 | 159.3 | 150.9 | 161.8 | 198.4 | (2) | (2) |
| Electrical energy..... | 47.0 | 50.0 | 48.7 | 51.2 | 57.0 | 59.1 | 63.0 | 69.7 | 79.3 | 85.7 | 93.2 | (2) | (2) |
| Electric gas, and oil appliances..... | --- | 17.7 | 6.9 | 5.0 | 12.1 | 25.5 | 65.6 | 87.9 | 80.9 | 80.4 | 122.0 | (2) | (2) |
| Luggage..... | --- | 2.8 | 5.7 | 4.8 | --- | --- | --- | --- | --- | --- | --- | (2) | (2) |
| Electric light bulbs and tubes..... | --- | 3.1 | 3.7 | 5.4 | 11.0 | 17.8 | 23.2 | 24.9 | 26.2 | 20.7 | 30.3 | (2) | (2) |
| Radio receiving sets, phonographs, records, musical instruments, and television sets..... | 6.9 | 22.4 | 8.7 | 5.9 | 7.7 | 20.1 | 82.5 | 85.4 | 64.9 | 56.7 | 146.0 | (2) | (2) |
| Refrigerators, refrigerating apparatus, air conditioners, and quick freeze..... | 13.3 | 16.2 | 6.0 | 2.4 | 1.6 | 9.2 | 37.3 | 58.5 | 77.8 | 64.3 | 96.3 | (2) | (2) |
| Business and store machines..... | --- | 7.0 | 6.5 | 3.8 | 10.1 | 15.8 | 23.2 | 32.7 | 33.3 | 30.0 | 44.5 | (2) | (2) |
| Photographic apparatus..... | --- | 6.0 | 11.2 | 11.9 | 19.3 | 21.2 | 36.2 | 43.9 | 43.1 | 39.9 | 46.0 | (2) | (2) |
| Matches..... | --- | 1.1 | 9.4 | 8.7 | 9.4 | 10.2 | 8.4 | 10.6 | 8.7 | 8.9 | 10.2 | (2) | (2) |
| Sporting goods..... | --- | 3.5 | 4.1 | 2.5 | 4.2 | 7.9 | 17.1 | 18.8 | 19.8 | 19.0 | 15.8 | (2) | (2) |
| Firearms, shells, pistols, and revolvers..... | 5.6 | 5.2 | 1.2 | 1.1 | 3.1 | 5.3 | 9.4 | 12.1 | 1.8 | 3.5 | 3.8 | (2) | (2) |

